

THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH
COMMISSION CHAMBERS, ROOM 1400
OF THE UTAH COUNTY ADMINISTRATION BUILDING
Tuesday, March 29, 2016 at 1:00 P.M.

PRESENT:

COMMISSIONER LARRY A. ELLERTSON, CHAIR
COMMISSIONER WILLIAM C. LEE, VICE-CHAIR

ALSO PRESENT:

Dianne Orcutt, Attorney's Office	Craig Teerlink, no further information
Burt Harvey, Clerk/Auditor's Office	Christian Fox, BYU
Peter Jeppsen, Assessor's Office	Richard Child, C. E. Masonry
Sandy Nielson, Clerk/Auditor's Office	Steve Smoot, Intermountain Healthcare
Peter Jeppsen, Assessor's Office	Ethen Shumway, Intermountain Healthcare
Andrea Allen, Recorder's Office	Rod Lisonbee, Intermountain Healthcare
Diane Garcia, Assessor's Office	Sonia Pineda, Mountainland Head Start Inc.
Rafael Millet, Recorder's Office	Jason Richman, no further information
Jim Stevens, Assessor's Office	Kena Jo Mathews, Habitat for Humanity
Michelle Araujo, Commission Office	Karrie Galloway, Planned Parenthood
Curtis Hoffman, Attorney for Fernando Gomez	Abdus Samad, UVIC
Eric Johnson, Mountainlands Family Health Center	
Vicky Westergard, Clerk/Auditor's Office	

Commissioner Ellertson welcomed all who were present and noted Commissioner Graves had other commitments today. The meeting began at 1:01 P.M. Commissioner Ellertson suspended the Roberts Rules of Order so the Chair participated in the motions.

1. APPROVE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD JANURAY 26, 2016.

**Commissioner Lee made the motion to approve the minutes of the January 26, 2016 meeting.
The motion was seconded by Commissioner Ellertson and carried with the following vote:**

**Aye: Larry A. Ellertson
William C. Lee
Nay: None**

2. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED – HEARING PROCESS REPORT, REPORT DATE:2/17/2016.

Burt Harvey explained one of the appellants (Appeal No. 1239- Jason Richman) wanted to protest his hearing. He said it was a late appeal that was approved to be heard by the hearing officer. Commissioner Ellertson said, "The requested value is \$400,000 and the proposed and current is \$460,900. Am I understanding that correct?" Burt answered yes. Commissioner Ellertson invited Jason Richman to come forward. Jason Richman handed out some additional information. Commissioner Ellertson stated, "So, what I am hearing is you have additional information you would like to be considered. So, I would suggest that if you get that to them, are you okay if we continue this until the next meeting? That will give them the chance to evaluate what you are giving them." Jason stated he wanted to take care of it then and not continue until the next week. Commissioner Ellertson then said, "Okay, I am going to excuse you two to go into that room right over there and talk about this. We will

proceed with the meeting and then you can come back and talk with us about this.” Peter Jeppsen asked if it would be appropriate to just send it to the state because it is a state appeal. He said when the owner doesn’t like what BOE accepts, they appeal to the state. Peter said he was just trying to understand why this would not just go to the state. Commissioner Ellertson said, “Because we might not approve what the assessor approved.” Jason criticized the Hearing Officer’s handling of the hearing saying she would not look at his comparables. Peter explained the procedures used in the past. Commissioner Ellertson replied, “I am just suggesting if we can work it out here, that is better for everyone, I think. So, if you can go and take a look at it in your office, or wherever you want. We’ll then set aside Item No. 2.”

SET ASIDE

3. APPROVE OR DENY 2015 INITIAL APPLICATION FOR PRIVILEGE TAX EXEMPTION FOR CRAIG TEERLINK, SERIAL NO. 21:032:6413, HANGER NO. 17-3 (Continued from 1/26/2016).

Commissioner Lee made the motion to approve Item No. 3 as stated. The motion was seconded by Commissioner Ellertson and carried with the following vote:

**Aye: Larry A. Ellertson
William C. Lee
Nay: None**

4. APPROVE OR DENY 2016 INITIAL APPLICATION FOR PRIVILEGE TAX EXEMPTION FOR ERIC PATTEN, SERIAL NO. 21:032:6449, HANGER No. 14-3.

Commissioner Lee made the motion to approve Item No. 4 as stated. The motion was seconded by Commissioner Ellertson and carried with the following vote:

**Aye: Larry A. Ellertson
William C. Lee
Nay: None**

5. APPROVE OR DENY CONTINUING STATEMENT FOR 2016 PROPERTY TAX EXEMPTION AS SPECIFIED IN BINDER.

Commissioner Lee said, “My question on there is just on Rural Housing again with their application in that binder. So, If you can, just fill me in on the status on that.” Burt Harvey explained all of the parcel from previous years, that were more than a couple of years old, are gone. He explained Rural Housing’s business model of purchasing land, developing it, and then selling it to qualified individuals who qualified for special financing as part of their charitable operation. Commissioner Lee asked, “Has there been any building permits or any activity on those parcels as of the first of the year?” Burt explained building permits wouldn’t be issued until a homeowner is identified and titles are transferred. He described how many of the previous parcels have now had title transferred and will be taxable this year. Commissioner Lee said, “I have noticed from last year to this year, the parcels that are 6, 7 and 8 years out are off now which is great however that happened. My concern is still that as I read the law, it does not make them qualify for a tax exemption which we tried to take to the State Tax Commission to get a ruling on, which they would not make because there has not been anybody who had filed and said they disagree with the decision of the Board.” Commissioner Ellertson said, “That’s one interpretation of it. I read it differently than that. I believe this does qualify for the exemption.” Commissioner Lee said, “That’s the reason why we went to the Tax Commission. I don’t have a problem if the State Tax Commissioner or some other body looks at that and says, ‘This is the way it is...’. We do have conflicting

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counties who do it differently. We do it different than Box Elder County. They are a legislative body who thinks differently. As I read the law, it seems to be very clear in what the anticipation is. So, I have some questions with that portion of the binder.” Commissioner Ellertson asked, “So are you suggesting we hold on that?” Commissioner Lee answered, “I don’t know? Do we have to hold the whole binder if we do that?” Commissioner Ellertson replied, “No, we would just hold on that one.” Burt commented on how he thought Commissioner Lee was wanting someone to take this question to the State Tax Commission so the new parcels could be denied so this process could take place. Commissioner Ellertson added, “But, we took it to them last year.” Burt explained the Tax Commission only will make a ruling when someone is appealing a decision. Commissioner Lee replied, “Which I believe last year I voted against. I did state that last year as well.” Commissioner Ellertson suggested, “Then, let’s separate those out and deal with the rest of it. We will hold off on doing anything with Rural Housing.” Commissioner Lee said, “We can do that. So, if we were to vote on that today, then what would that do because it is going to be a one/one situation?” Burt said they would just make a motion to accept all Continuing Statements except for those submitted by Rural Housing for approval. Then, those would be submitted at a later BOE Meeting.

Commissioner Lee asked, “If there was a one/one decision and there was a vote today, would that initiate anything for the State in the sense of what possibly could happen?” Dianne Orcutt answered she wasn’t sure because it wouldn’t be a majority decision. She said she would have to look into what would happen if it was a one/one vote. Commissioner Lee said, “Because I am trying to understand why I would want to give up that one/one vote.” Commissioner Ellertson said, “You might not get a one/one vote.” Commissioner Lee replied, “Well, I may not. But it seems like it.” Commissioner Ellertson suggested, “Then, let’s move on. We are not going to do anything with No. 5 today.” Commissioner Lee asked, “Why would we not want to do anything today?” To which Commissioner Ellertson replied, “Because you just said you weren’t going to do anything but vote one/one. I am not willing to second that, so let’s move on. So, it would just be continued to the next meeting.” Commissioner Lee said, “I don’t want to continue it to the next meeting.” Commissioner Ellertson said, “I understand that.” Commissioner Lee asked, “So what do we do?” Commissioner Ellertson answered, “I don’t want a one/one vote. The option we’ve got it to move it along. We are not going to do anything today if that’s where we are at.” Commissioner Lee said, “It just sits. There is no decision on it at all.” Dianne explained she thought it would be continued. No action is taken so it continues. Commissioner Ellertson said, “I assume if no action is taken it will come back at a future date. Unless you want to do something for all of them excluding Rural Housing, we could do something that way.” Burt said that would be his preference.

Commissioner Ellertson added, “The issue with Rural Housing is that their purpose is to get the property; to assemble it for the people who are going to it. They are moving that through the construction process. They get 10 families or so and they then come in and build those homes. Then, it goes into private ownership. That is the process they’ve got. So, this is their stock and trade. These lots are their stock in trade. That’s why I believe that it is legitimate, not-taxable issue because it is part of what they do as part of their non-taxable entity work.” Commissioner Lee explained, “I totally get that. But, the (LDS) Church also buys property, it sits, but they don’t come and ask for a tax exempt status because they are moving it through a process until it actually go through the legal process and have what we defined as building permits or activity on the property. So, we have a conflict that has arrived.” Commissioner Ellertson asked, “Then, are we going to deal with everything but Rural Housing today or not?” Commissioner Lee added, “I don’t see what the fear of having a one/one vote.” Commissioner

Ellertson said, "Because that means it has been denied." Commissioner Lee said, "I don't think that is what Dianne was saying." Dianne explained she said she didn't know what that meant and was researching that question. Commissioner Ellertson said, "A one/one vote doesn't pass." Dianne said that would probably be the case. Rural Housing would have to appeal that decision at that point. Commissioner Lee said, "Then, we could finally get some sort of direction on this." Commissioner Ellertson replied, "I think we've had direction on this, Mr. Lee." Commissioner Lee said, "Other counties don't feel the same way." Commissioner Ellertson replied, "I understand, but they don't have the activity on this particular issue that has created benefit for many, many families." Commissioner Lee said, "I don't have a problem with voting, if they came back and said this is the way it is and became the actual truth to it, I wouldn't have a problem voting that way. I am not trying to argue to deny anything with it. I just want clarification when it came to what it actually says in the law and where we have conflict in the law. That interpretation I think needs to be clarified and why would we not want to seek clarification with the law. I don't understand why we don't want to seek clarification."

Commissioner Ellertson made the motion to approve all but Rural Housing and pull that out of the Continuing Statements as specified in the binder. The motion died for a lack of a second.

6. APPROVE OR DENY 2016 CHARITABLE CARE PLAN FOR INTERMOUNTAIN HEALTH CARE AMERICAN FORK HOSPITAL, OREM COMMUNITY HOSPITAL, AND UTAH VALLEY MEDICAL CENTER

Commissioner Lee made the motion to approve Item No. 6 as stated. The motion was seconded by Commissioner Ellertson and carried with the following vote:

Aye: Larry A. Ellertson

William C. Lee

Nay: None

7. APPROVE OR DENY 2016 INITIAL EXEMPTION APPLICATION FOR RURAL HOUSING DEVELOPMENT CORPORATION, SERIAL NOS. 65:444:0001, 65:444:0002, 65:444:0003, 65:444:0004, 65:444:0005, 65:444:0006, 65:444:0007, 65:444:0008, 65:444:0009, 65:444:0010, 65:444:0011, 65:444:0012, 65:444:0013

Commissioner Lee made the motion to deny Item No. 7 as stated on the agenda. The motion died without a second.

8. APPROVE OR DENY 2016 INITIAL EXEMPTION APPLICATION FOR HABITAT FOR HUMANITY, SERIAL NOS. 07:101:0029, 40:476:0001, 43:178:0017, 49:749:0001, 49:749:0002

Kena Mathews explained each of these properties has a building permit on them. She said that is how she understood the how the rules were.

Commissioner Lee made the motion to approve Item No. 8 as stated on the agenda. The motion was seconded by Commissioner Ellertson and carried with the following vote:

Aye: Larry A. Ellertson

William C. Lee

Nay: None

9. APPROVE OR DENY 2016 CHARITABLE CARE PLAN FOR ALPINE VALLEY CARE CENTER

10. APPROVE OR DENY 2016 INITIAL EXEMPTION APPLICATION FOR UTAH VALLEY ISLAMIC CENTER, SERIAL NO. 57:071:0002

11. APPROVE OR DENY 2016 CHARITABLE CARE PLAN FOR MOUNTAINLANDS COMMUNITY HEALTH CENTER

12. APPROVE OR DENY 2016 CHARITABLE CARE PLAN FOR PLANNED PARENTHOOD ASSOCIATION OF UTAH

13. APPROVE OR DENY 2016 INITIAL EXEMPTION APPLICATION FOR BRIGHAM YOUNG UNIVERSITY, SERIAL NOS. 20:050:0002, 20:086:0002, 34:005:0001, 47:319:0002

Dianne Orcutt had questions on the vacant parcel that is adjacent to the “Y” Trail. Christian Fox explained this is one of the properties that came up last year. He said at that time the food-to-go facility that is adjacent had not yet been built. BYU’s contention was the food-to-go lot on the corner is one of the new applications. He said the vacant lot serves as a buffer between the food-to-go and the residential neighborhood. Dianne explained her question was on the lot at the ‘Y’ Trailhead and not the food-to-go one. Christian said they thought the ‘Y’ Trailhead was exempt because it is used by the public as they hike the Bonneville shoreline. The trail goes through the parcel. Dianne asked if it was being held for future development. Christian said no because it was open to the public to be used as a trail. Diane said she was comfortable with the lot being exempt as it would fall into educational or charitable use. Commissioner Lee said, “So, the activity we are saying is the trail usage and charitable use.” Burt explained that the surrounding parcels are owned by BYU and USA (Forestry Service) exempt.

14. APPROVE OR DENY 2016 INITIAL EXEMPTION APPLICATION FOR THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS, SERIAL NOS. 05:019:0005, 05:019:0008, 05:060:0009, 05:060:0020, 11:033:0245, 11:035:0280, 18:024:0117, 18:025:0003, 18:025:0004, 18:025:0022, 18:025:0172, 18:025:0174, 18:025:0175

15. APPROVE OR DENY 2016 INITIAL EXEMPTION APPLICATION FOR THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS, SERIAL NOS. 18:025:0177, 18:025:0181, 25:015:0034, 26:046:0084, 34:552:0001, 38:350:0001, 38:470:0001, 47:305:0003, 49:754:0004, 52:377:0001, 53:509:0001, 66:300:0009, & PERSONAL PROPERTY ACCT #92018

16. APPROVE OR DENY 2016 INITIAL EXEMPTION APPLICATION FOR MUSEUM OF MEXICAN MORMON HISTORY, INC, SERIAL NO. 19:071:0032

17. APPROVE OR DENY 2016 INITIAL EXEMPTION APPLICATION FOR MOUNTAINLAND HEAD START, INC, SERIAL NO. 53:279:0002

Commissioner Lee made the motion to approve Item Nos. 9 through 17 as stated on the agenda. The motion was seconded by Commissioner Ellertson and carried with the following vote:

Aye: Larry A. Ellertson
William C. Lee

Nay: None

18. APPROVE ASSESSOR LETTER DATED MARCH 18, 2016 CHANGING TAXABLE STATUS FROM PRIMARY RESIDENTIAL TO SECONDARY RESIDENTIAL FOR THE YEAR 2016

Jim Stevens explained they sent letters to people who had primary residences in the Sundance area and whose mailing address was outside that taxing district. They were given 30 days to respond with an application to keep it as primary. He said the list is of people who didn't respond, responded the house wasn't their primary residence or those we didn't think they qualified after they submitted an application. The last page are people that have established primary residences in Washington County. He explained that some of the people on this list will appeal when they receive their 2016 Tax Notices.

Commissioner Lee made the motion to approve Item No. 18 as stated on the agenda. The motion was seconded by Commissioner Ellertson and carried with the following vote:

**Aye: Larry A. Ellertson
William C. Lee**

Nay: None

19. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR ROBERTS MANUFACTURING FOR THE YEAR 2016

Commissioner Lee made the motion to continue Item No. 19 on the agenda for one month.

The motion was seconded by Commissioner Ellertson and carried with the following vote:

**Aye: Larry A. Ellertson
William C. Lee**

Nay: None

20. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR CE MASONRY LLC, SERIAL NO. 26:055:0094, GB ACCT. NO. 223-2016

Commissioner Ellertson explained, "We have a similar application; 5.6 acres, 3-5 horses." Diane Garcia explained the roll-back was because an application was not completed. She said from the date of the change of ownership to the date she rolled it back, was 1435 days. They only had 120 days to respond. She explained she sent three different applications requesting that information. Due to a failure to respond, the property was taken off of Greenbelt. Commissioner Ellertson asked, "Have they filed an application now?" Diane responded no.

Commissioner Lee asked, "So, what are all the copies of the checks for?" Diane said it was proof of their production. Diane asked if they didn't file an application without proof of production or did they fail to file an application. Diane explained the history of applications that were sent out to the owners and what was returned by the owners. Commissioner Ellertson asked, "Will you be sending them and application with a letter that says your appeal is denied. You need to file an application..." Diane interjected she would only if they requested her to do that. Commissioner Ellertson continued, "I understand, but they filed for a review of this, right? They've asked for an application of review." Diane said they asked to be placed back on Greenbelt. Commissioner Ellertson stated, "And you are going to send a letter to them if we deny this and say, "Denied. In order to get on, you will need an application and proof of production." Diane said they can reapply and/or they can also appeal to the state.

Commissioner Lee commented, “This application is for review into the future? (No) They are wanting us to review the past?” Diane said, no these new owners since 2012 were wanting back on Greenbelt and the roll-back inactivated.

Commissioner Lee made the motion to deny the application as stated in No. 20 on the agenda.

The motion was seconded by Commissioner Ellertson.

Rick Child, Springville, explained the history of what he could remember happened with regard to the letters and applications. Commissioner Ellertson said, “I think, as I heard indicated, was we did get the application, but it did not have...” Diane and Rick disagreed on what was sent and what was received. Diane reiterated the application was sent back on Feb. 24, 2014 because it didn’t have proof of production and it was never returned. Rick said they would do whatever was needed. He said some guys rent the land to put horses on it but that they want to develop it in the next 4 or 5 years. Commissioner Lee said, “Even with this denial, they can come in the future and ask for it, right?” Diane said they can reapply but would have to pay all of the back taxes. Commissioner Ellertson added, “But that was affective back at the time that it wasn’t renewed after the sale.” Diane said no. Rick explained how they bought the property in three acre increments. Commissioner Ellertson said, “But, you wouldn’t have qualified until you had at least 5 acres. Diane said she included the warranty deed in the paperwork that was recorded January 10, 2012. Rick explained how the property was purchased through a foreclosure. Diane explained how parcel 26:0550094 was 5.64 acres. Rick said that was when it was made into one parcel. Rick said he hated to pay more than he had to but would go by the Board’s wishes.

Commissioner Lee said, “It seems fair and consistent to what we have done throughout the county, we are going to have to deny this to move it forward.” Diane clarified what State Code says when there is a change of ownership.

Rick reiterated he only remembered getting one application, which he turned in and was returned to him. Commissioner Lee asked, “That first application, was it still out of the time frame of 120 days?” Diane answered yes, it was 2 years late. Rick said that was the first notice he remembered.

Commissioner Ellertson said, “The potential issues I see are: 1) Greenbelt roll-back. In theory that would have been, well the parcel was less than... so it wouldn’t have been in Greenbelt.” Diane explained in 2012 it was 5.64 acres when it changed ownership. Commissioner Ellertson asked, “Under his name?” Diane answered under CE Masonry. Commissioner Ellertson continued, “What I am getting was that if that was the last parcel, I don’t know how big that parcel was, I am not seeing that.” Diane explained that is when that parcel was created. Commissioner Ellertson commented, “The warranty deed was for the 5.64 acres. (Correct) I am seeing the Warranty Deed and the measurement. What I am getting at in terms of prior to that time...” Rick interjected they paid full taxes on the first 3 acres. Commissioner Ellertson continued, “That’s what I am getting at. They wouldn’t have a roll-back on it because it wouldn’t have been on Greenbelt.” Rick explained the history of how the lots were purchased and which ones were in Greenbelt already. Commissioner Ellertson said, “But that separated it from the other properties that were in Greenbelt. So there would have been roll-back on that piece that somebody would have had to pay.” Diane explained if it wasn’t taken off of Greenbelt, there wouldn’t be roll-back. Commissioner Ellertson said, “But not, it was, because he is not on.” Diane explained someone can own, be on Greenbelt, and have less than 5 acres if they own 20 acres nearby. Commissioner Ellertson said, “I understand that. But, what I am getting at is, his less than 5 acre parcels were put together, where we now have enough that he qualifies for Greenbelt. In 2012, that was the

only time where he had enough to be in Greenbelt. So, theoretically, the seller of that 3-acre parcel in 2012 or whatever, would have had to roll-back Greenbelt on that 3 acres, correct?" Diane answered no, not if they owned other acreage. She said if they sell their acres and it is on Greenbelt, the owner may only own 3 acres. The previous seller owned 20 acres plus that 3 acres. The title company, the owner, the often don't roll it back. The pass it on to the new owner. Commissioner Ellertson said, "My point is, at that point in time, theoretically would have been paid had it not been passed on or picked up by CE Masonry." Commissioner Lee said, "There is still another problem. The other side of this is, you have to show production. Even if you were to take it, and I would probably wonder if the production can even be met and verified if you were to go back." Diane said she didn't look at production because the application wasn't received back. Commissioner Ellertson said, "Then when we got the application, you asked for evidence of production and never got it back. So, at this point and time, an application with proof of production for the last 2 years, showing you have been leasing that out to somebody for their horses for 2016 to be approved." Diane explained what years of production would need to be shown and what application would need to be completed. She told him the roll-back is in effect on the property that was previously in Greenbelt. Commissioner Lee said, "So, it looks like you are going to have to pay some roll-back tax on just that part of the parcel that was in Greenbelt. Then, you can file a new application to move forward showing production for the last 2 years." Commissioner Ellertson added, "Then, that will put you on Greenbelt going forward."

The previous motion to deny and seconded remained and carried with the following vote:

Aye: Larry A. Ellertson

William C. Lee

Nay: None

The Board then revisited Item No. 2.

2. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED – HEARING PROCESS REPORT, REPORT DATE: 2/1/2016.

Burt Garfield, of the Assessor's Office, spoke of analyzing Mr. Richman's 4 comparables. He said 3 of them are foreclosures or short-sales. He spoke how the other one speaks of the foundation being repaired with 19 piers installed 32 feet deep. He said in his opinion this one was lower because of the market stigma about the foundation and people didn't want to pay market price. Of the 4 he presented, he said he didn't necessarily consider them equivalent because 3 are foreclosures or short-sales. Jason Richman disagreed saying the short-sales are the current market. Burt said he disagreed that there had been that many short-sales.

Burt Harvey, as a follow-up, explained how Mr. Richman had filed late and was approved for a late hearing by the Board. He described who the hearing officer was and her professional experience in the Utah County market. He commented on Mr. Richman's experience with the hearing officer. He described how after speaking to Mr. Richman, he had his appeal reviewed by the County's other residential hearing officer. This new hearing officer reviewed the information provided by Mr. Richman and the Assessor's Office. Burt also said he asked this hearing officer to pull his own comparables to determine what he felt the fairest market value would be for this home. Burt said this new hearing officer came basically to the same conclusion that the market value assigned by the County Assessor's

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Office was indeed fair. Burt explained why Mr. Richman was before the Board in appeal before they voted. Mr. Richman explained his feelings on the manner he was treated in the hearing.

Commissioner Ellertson said, "One thing you may want to do is talk to Paul Jones in regard to that." Burt said Paul would be part of many conversations concerning any changes. He said Mr. Richman's concerns were heard and taken seriously. Jason commented that Burt H. was fair to him when he heard his concerns.

Commissioner Lee asked, "So with the assessment then, do you feel like the assessment from the Assessor's Office is accurate?" Jason approached the bench with pictures of his home and comparables and remained there to speak with the Commissioners. (The conversation was not picked up by the microphones.)

Burt Garfield explained how Jason's house has the lowest assessed value on his street. Jason explained the other houses on his street are different styles. He said his home's style is cheaper to build than the others. Burt G. said his concern was being fair to everyone. If Mr. Richman's value is lowered, he asked, why shouldn't everyone else's values be lowered, too? He said based on their research, he felt they were very close to the market value on the property.

Commissioner Lee asked, "Is there a number lower though, that you could feel comfortable defending in the sense of lower than \$460,000. Burt G asked if they were looking at \$440,000. Commissioner Ellertson said, "You just hit my number." Jason said he was going to say \$430,000 so \$440,000 was close. Commissioner Ellertson said, "I was actually thinking \$435,000." Burt G. warned the Board that when the property is revalued each year, adjustments are made on properties that are out of line with their neighbors. He said if the Board decides on \$440,000, then the next year the value would probably go up a bigger percentage than Mr. Richman's neighbors. Commissioner Lee said, "That's the concern. It's being consistent but being defensible on it and going forward on it, too."

Jason explained how only 20% of his property is usable due to the steep slope. He said the City of Cedar Hills said only 25% of his property is landscapable. Commissioner Ellertson said, "All of that has been taken into account in what you are valuing it at." Burt G. spoke on how on the bench in Cedar Hills there are many lots with steep slopes and that is factored into the value. Jason said he was willing to make a compromise in value.

Commissioner Lee commented, "I think I would feel comfortable with the \$440,000 given that we are trying to protect both ends of this thing. If you feel comfortable with that, then I would feel comfortable with that." Burt G. said he could accept that but his concern was it would not last for very long. Commissioner Ellertson said, "It may readjust next year is what you are saying."

Commissioner Lee made the motion to set the value as \$440,000. The motion was seconded by Commissioner Ellertson and carried with the following vote:

Aye:	Larry A. Ellertson
	William C. Lee
Nay:	None

The motion, second and vote was amended to approve the rest of the Board of Equalization Assessor Approved – Hearing Process report dated 2/17/2016.

Commissioner Lee made the motion to adjourn. The motion was seconded by Commissioner Ellertson and carried with the following vote:

Aye: Larry A. Ellertson

William C. Lee

Nay: None

There being no further business or public comment, the meeting adjourned at 2:03 P.M. The minutes of the March 29, 2016 Board of Commissioners Meeting were approved as transcribed on April 26, 2016.

UTAH COUNTY BOARD OF EQUALIZATION

Larry A. Ellertson, Chair

ATTEST:

Bryan E. Thompson

Utah County Clerk/Auditor

Recorded and transcribed by Vicky Westergard, Tax Administration Clerk.

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